

Nonresident Beneficiary's Share of Income**Instructions to Fiduciary**

Complete a Form 141 Schedule K-1(NR) for each nonresident beneficiary.

File one copy of each Schedule K-1(NR) with the fiduciary's Form 141.

Provide all beneficiaries with a copy of their Schedule K-1(NR). Keep a copy for your records.

Beneficiary's Share of Income**Line 1 -**

Enter the total distributable income of the estate or trust from Arizona Form 141, line 11d.

Line 2 -

Enter the percentage of the beneficiary's interest.

Line 3 -

Enter the amount of distributable income from Form 141, line 11d, that the estate or trust derived from Arizona sources.

Line 4 -

Multiply line 3 by the percentage on line 2. This is the beneficiary's share of Arizona source income from the estate or trust.

Instructions to Beneficiary

The fiduciary uses Form 141 Schedule K-1(NR) to report to you your share of

the income from the trust or estate. This is the amount that you must include on your Arizona return.

Do not file this Schedule K-1 with your return. Keep this Schedule K-1 with your records. The fiduciary filed a copy of this form with the department.

Line 4 shows your share of the Arizona source income from the estate or trust. If you are an individual, report this amount on your Arizona Form 140NR on line B10 (ARIZONA column).

The amount that you should report on your Arizona Form 140NR on line B10 (FEDERAL column), is the amount from your federal income tax return.